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10 P type concentration source region formed adjacent the walls of each of said trenches and diffused into the top of said epitaxial layer; a source contact connected to at least said source regions; and a drain contact connected to said substrate.

10. The MOSFET of claim 9 wherein said source contact is connected to said epitaxially deposited layer.

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11. The MOSFET of claim 10 wherein said epitaxial region has a resistivity of about 0.17 ohm cm and a thickness of about 2.5 μm .

12. The MOSFET of claim 9 wherein said substrate is a P⁺ substrate having a resistivity of less than about 0.005 ohm cm.

13. The MOSFET of claim 10 wherein said substrate is a P⁺ substrate having a resistivity of less than about 0.005 ohm cm.

14. The MOSFET of claim 11 wherein said substrate is a P⁺ substrate having a resistivity of less than about 0.005 ohm cm.

15. The MOSFET of claim 12 wherein said substrate is a P⁺ substrate having a resistivity of less than about 0.005 ohm cm.
